

EITC and Child Credit Outlays
CBO January 2006 Baseline

	Fiscal Years (\$millions)											
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Total EITC Outlay	34,559	36,008	37,248	38,275	38,734	38,904	39,031	35,446	35,608	35,821	35,956	36,092
Caseload (millions) 1/	19	19	19	19	18.5	18.5	18	16	16	15.5	15.5	15
Maximum Credit (family with two children)	4,300	4,400	4,536	4,680	4,780	4,884	4,992	5,104	5,216	5,332	5,448	5,568
Child Credit Outlays	14,624	14,657	14,380	13,956	13,540	13,219	12,831	880	853	834	789	763
Maximum Credit (per child) 2/	1000	1000	1000	1000	1000	1000	1000	500	500	500	500	500
Combined Outlays	49,183	50,665	51,628	52,231	52,274	52,123	51,862	36,326	36,461	36,655	36,745	36,855

NOTES:

Outlays depict the refundable portions of the credits (the amount in excess of tax liability).

The majority of outlays in each fiscal year reflect payments made for the prior tax year.

1/ The caseload shown is for the prior tax year. For example, a person who qualifies for the EITC at the end of 2004 is listed in the fiscal year 2005 column.

2/ The maximum credit shown is for the prior tax year. For example, the maximum credit for tax year 2004 is listed in the fiscal year 2005 column.